Click here to clear form

MISSOURI INDIVIDUAL INCOME TAX RETURN AND PROPERTY TAX CREDIT CLAIM/PENSION EXEMPTION—SHORT FORM

2002 FORM MO-1040P

LAST NAME	FIRST NAME	MIDDLE INITIAL	DECEASED 2002	SOCIAL SECURITY NUMBER	SOFTWARE VENDOR CODE (Assigned by DOR)
SPOUSE'S LAST NAME	FIRST NAME	MIDDLE INITIAL	DECEASED 2002	SPOUSE'S SOCIAL SECURITY NUMBER	03
IN CARE OF NAME (ATTORNEY, EXECUTOR, PERSONAL REPRESENTATIVE, ETC.)		COUNTY OF RESIDENCE		SCHOOL DISTRICT NO.	DOR USE ONLY
PRESENT ADDRESS (INCLUDE APARTMENT NO. OR RURAL ROUTE)		CITY, TOWN, OR POST OFFICE, STATE, AND ZIP CODE			

PLEASE CHECK THE APPROPRIATE BOXES THAT APPLY TO YOURSELF / SPOUSE.

AGE 65 OR OLDER	BLIND	100% DISABLED	NON-OBLIGATED SPOUSE
☐ YOURSELF	☐ YOURSELF	☐ YOURSELF	☐ YOURSELF
☐ SPOUSE	☐ SPOUSE	☐ SPOUSE	☐ SPOUSE

FOR A FASTER REFUND: E-FILE OR WEBFILE

DOR USE ONLY

You may contribute to any one or all of the trust funds that are listed to the right. Place the total amount contributed on Line 24.

Children's Trust Fund | Veterans Trust Fund | Elderly Home Delivered Meals Trust Fund | Missouri National Guard Trust Fund

INCOME

		Yourself	Spouse
1. **Federal Adjusted Gross Income** from your 2002 federal return (See worksheet in instructions.)	1	00	00
2. Any state income tax refund included in your 2002 federal income	2	– 00	– 00
3. Subtract Line 2 from Line 1. This is your Missouri adjusted gross income.	3	= 0 00	= 0 00
4. **TOTAL MISSOURI ADJUSTED GROSS INCOME** — Add both numbers on Line 3 and enter here.	4	0 00	
5. Income percentages — Divide Line 3 by Line 4 for both you and your spouse. (The total of the two must equal 100%. Round to the nearest whole number.)	5	0 %	0 %

DEDUCTIONS AND TAXABLE INCOME

6. Mark your filing status box below and enter the appropriate exemption amount on Line 6.

- ☐ A. Single — **$2,100 (See Box B before checking.)**
- ☐ B. Claimed as a dependent on another person's federal tax return — **$0.00**
- ☐ C. Married filing joint federal & combined Missouri — **$4,200**
- ☐ D. Married filing separate — **$2,100**
- ☐ E. Married filing separate (spouse NOT filing) — **$4,200**
- ☐ F. Head of household — **$3,500**
- ☐ G. Qualifying widow(er) with dependent child — **$3,500**

6		0 00
7. Tax from federal return (Do not enter amount from your Form W-2(s)—**NOT** federal tax withheld.) [00] → Single—maximum of $5,000; Married filing combined—maximum of $10,000	7	+ 00
8. Missouri standard deduction or itemized deductions Single — **$4,700** ***(If single AND you are age 65 — $5,850);*** Married Filing a Combined Return — **$7,850** ***(If married filing combined AND you are age 65 — $8,750 / if married filing combined AND BOTH you and your spouse are age 65 — $9,650);*** Married Filing Separate — **$3,925** ***(if married filing separate AND you are age 65 — $4,825);*** Head of Household — **$6,900** ***(if head of household AND you are age 65 — $8,050);*** Qualifying Widow(er) — **$7,850** ***(if qualifying widow(er) AND you are age 65 — $8,750)*** If claimed as a dependent or blind, get amount from federal return or see Form MO-1040P, Page 4. If itemizing, see Form MO-1040P, Page 4.	8	+ 00
9. Total number of dependents claimed on your federal return and multiply by $1,200. **(Do not include yourself or your spouse.)** ☐ x $1,200	9	+ 0 00
10. Pension exemption (Complete worksheet on Form MO-1040P, Page 3.) **Attach pension exemption worksheet, a copy of federal return, Form W-2P(s), and/or Form 1099-R(s).**	10	+ 00
11. Long-term care insurance deduction	11	+ 00
12. **TOTAL DEDUCTIONS** — Add Lines 6 through 11.	12	= 0 00
13. **Missouri Taxable Income** — Subtract Line 12 (Total Deductions) from Line 4 (Total Missouri Income) and enter here.	13	0 00

CAUTION! See instructions Line 7.

Do not include yourself or your spouse.

MO 860-2954 (11-2002)

TAXES

14. Total Missouri taxable amount from Line 13 . . . . . 14 | 0 | 00

	Yourself	Spouse
15. Multiply Line 14 by the percentages you determined on Line 5. Do this for you and your spouse. 15	0 . 00	0 . 00
16. Use the tax table on Form MO-1040P, Page 3 to figure the tax on amounts from Line 15 for you and your spouse. . . . . . . Figure Tax 16	. 00	. 00

17. **TOTAL TAXES** — Add your tax and your spouse's tax from Line 16. . . . . 17 | 0 | 00

PAYMENTS/CREDITS

18. Missouri withholding for you and your spouse from your Forms W-2(s) and 1099(s). **Attach copies of Forms W-2(s) and 1099(s).** . . . . . 18 | | 00

19. Any Missouri estimated tax payments for 2002 (Be sure to include any amount of your 2001 overpayment credited to your 2002 Missouri tax return.) . . . . . 19 | | 00

CAUTION! **Attach Form MO-PTS.**

20. **PROPERTY TAX CREDIT** — Enter amount from Form MO-PTS, Line 14. **Attach Form MO-PTS.** . . . . . 20 | | 00

21. **TOTAL PAYMENTS AND CREDITS**
Add Lines 18, 19, and 20 and enter amount here. . . . . 21 | 0 | 00

PAYMENTS/REFUND

22. If amount of **TOTAL PAYMENTS AND CREDITS** (Line 21) is larger than amount of **TOTAL TAXES** (Line 17), enter the difference here. You have **overpaid**. If not, enter the amount on Line 26. . . . . 22 | 0 | 00

23. Enter the amount from Line 22 you want applied to **next year's** taxes. . . . . 23 | 0 | 00

24. You may donate part of your refund or contribute additional payments to any or all of the trust funds listed to the right. Please indicate your choices and the amount of your donations for each fund in the appropriate boxes. 24

Children's Trust Fund	Veterans Trust Fund	Elderly Home Delivered Meals Trust Fund	Missouri National Guard Trust Fund
0 . 00	0 . 00	0 . 00	0 . 00

Click to Finish Your Return

MAIL TO

25. Subtract Lines 23 and 24 from Line 22 and enter here. This is your refund.
Mail to: **Department of Revenue, P.O. Box 3385, Jefferson City, MO 65105-3385.** . . . . . **REFUND** 25 | 0 | 00

26. If Line 21 is less than Line 17, enter the difference here. You have an amount due.
Mail to: **Department of Revenue, P.O. Box 3395, Jefferson City, MO 65105-3395.** . . . . . **AMOUNT DUE** 26 | 0 | 00

The Department of Revenue may collect checks returned for insufficient or uncollected funds electronically.

SIGNATURE

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which he/she has any knowledge. As provided in Chapter 143, RSMo, a penalty of up to $500 shall be imposed on any individual who files a frivolous return.

DOR ONLY S ☐ E ☐ P ☐ F ☐

I **authorize** the Director of Revenue or delegate to discuss my return and attachments with the preparer or any member of the preparer's firm. ☐ YES ☐ NO

PREPARER'S PHONE NUMBER			
SIGNATURE	DATE	PREPARER'S SIGNATURE	FEIN, SSN, OR PTIN
SPOUSE'S SIGNATURE	DAYTIME TELEPHONE	PREPARER'S ADDRESS AND ZIP CODE	DATE

PENSION EXEMPTION — A copy of your federal return (pages 1 and 2) and your Form 1099-R(s) must accompany this form if claiming a pension exemption. Failure to provide your federal return and Form 1099-R(s) will result in your exemption being disallowed.

1. Enter amount from Form MO-1040P, Line 4	1	0 .00
2. Enter amount of taxable social security benefits from Federal Form 1040A, Line 14b, or from Federal Form 1040, Line 20b.	2	.00
3. Subtract Line 2 from Line 1. This is your modified Missouri adjusted gross income to be used for comparison only with applicable income limitations on this worksheet.	3	0 .00
4. Check the appropriate filing status and enter on Line 4 the amount indicated: ☐ A. Single, Head of household, Qualifying widow(er) — $25,000 ☐ B. Married filing combined — $32,000 ☐ C. Married filing separate — $16,000	4	.00
If Line 3 is less than or equal to Line 4, enter "0" on Line 5. 5. Subtract Line 4 from Line 3 and enter the amount on Line 5. (If Line 3 is less than Line 4, enter "0".) If Line 5 is greater than $6,000 ($12,000 if filing combined and both you and your spouse have pensions), **STOP**. You do not qualify for a pension exemption.	5	0 .00

		Y—YOURSELF		S—SPOUSE
6. Enter the total amount of taxable pension received in 2002 from Federal Form 1040A, Lines 11b and 12b or Federal Form 1040, Lines 15b and 16b. (Do not include social security benefits on this line.)	6Y	.00	6S	.00
7. Enter on Line 7Y the amount from Line 6Y or $6,000, whichever is less. Enter on Line 7S the amount from Line 6S or $6,000, whichever is less.	7Y	.00	7S	.00

8. Subtotal — Add Lines 7Y and 7S. Enter the amount on Line 8.	8	.00
9. Total Pension Exemption — Subtract Line 5 from Line 8. Enter here and on Form MO-1040P, Line 10. Enter a "0" if the number is negative. **Attach a copy of your federal return (pages 1 and 2) and your Form 1099-R(s).**	9	0 .00

2002 TAX TABLE

If Line 15 is			If Line 15 is			If Line 15 is			If Line 15 is			If Line 15 is			If Line 15 is		
At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is
0	100	$ 0	1,500	1,600	$ 26	3,000	3,100	$ 62	4,500	4,600	$109	6,000	6,100	$167	7,500	7,600	$238
100	200	2	1,600	1,700	28	3,100	3,200	65	4,600	4,700	113	6,100	6,200	172	7,600	7,700	243
200	300	4	1,700	1,800	30	3,200	3,300	68	4,700	4,800	116	6,200	6,300	176	7,700	7,800	248
300	400	5	1,800	1,900	32	3,300	3,400	71	4,800	4,900	120	6,300	6,400	181	7,800	7,900	253
400	500	7	1,900	2,000	34	3,400	3,500	74	4,900	5,000	123	6,400	6,500	185	7,900	8,000	258
500	600	8	2,000	2,100	36	3,500	3,600	77	5,000	5,100	127	6,500	6,600	190	8,000	8,100	263
600	700	10	2,100	2,200	39	3,600	3,700	80	5,100	5,200	131	6,600	6,700	194	8,100	8,200	268
700	800	11	2,200	2,300	41	3,700	3,800	83	5,200	5,300	135	6,700	6,800	199	8,200	8,300	274
800	900	13	2,300	2,400	44	3,800	3,900	86	5,300	5,400	139	6,800	6,900	203	8,300	8,400	279
900	1,000	14	2,400	2,500	46	3,900	4,000	89	5,400	5,500	143	6,900	7,000	208	8,400	8,500	285
1,000	1,100	16	2,500	2,600	49	4,000	4,100	92	5,500	5,600	147	7,000	7,100	213	8,500	8,600	290
1,100	1,200	18	2,600	2,700	51	4,100	4,200	95	5,600	5,700	151	7,100	7,200	218	8,600	8,700	296
1,200	1,300	20	2,700	2,800	54	4,200	4,300	99	5,700	5,800	155	7,200	7,300	223	8,700	8,800	301
1,300	1,400	22	2,800	2,900	56	4,300	4,400	102	5,800	5,900	159	7,300	7,400	228	8,800	8,900	307
1,400	1,500	24	2,900	3,000	59	4,400	4,500	106	5,900	6,000	163	7,400	7,500	233	8,900	9,000	312
															9,000		315
															PLUS 6% of excess over $9,000		

For assistance calculating your tax, go to www.dor.state.mo.us/tax and select the Tax Calculator.

Tax on the first $9,000 of taxable income is $315. Tax on the income over $9,000 is calculated at 6%. Example: If Line 15 of the Missouri return is $12,000, then the Missouri tax is $315 + $180 (6% of $3,000) = $495.

NOTE: Make sure **$315** is included in your calculation of tax on taxable income over $9,000.

MO 860-1881 (11-2002)

FIGURING TAX OVER $9,000

	Yourself	Spouse	Example
Missouri taxable income (Line 15)	$ ______	$ ______	$ 12,000
Subtract $9,000	– $ 9,000	– $ 9,000	– $ 9,000
Difference	= $ ______	= $ ______	= $ 3,000
Multiply by 6%	x 6%	x 6%	x 6%
Tax on income over $9,000	= $ ______	= $ ______	= $ 180
Add $315 (tax on first $9,000)	+ $ 315	+ $ 315	+ $ 315
TOTAL MISSOURI TAX	= $ ______	= $ ______	= $ 495

A separate tax must be computed for you and your spouse.

MISSOURI ITEMIZED DEDUCTIONS

- **Complete this section only if you itemized deductions on your federal return. (See the instructions.)**
- **Attach a copy of your Federal Form 1040 (pages 1 and 2) and Federal Schedule A.**

1. Total federal itemized deductions from Federal Form 1040, Line 38		1	00
2. 2002 (FICA) — yourself — Social security $ ______ + Medicare $ ______		2	0 00
3. 2002 (FICA) — spouse — Social security $ ______ + Medicare $ ______		3	0 00
4. 2002 Railroad retirement tax — yourself (Tier I and Tier II) $ ______ + Medicare $ ______		4	0 00
5. 2002 Railroad retirement tax — spouse (Tier I and Tier II) $ ______ + Medicare $ ______		5	0 00
6. 2002 Self-employment tax — Amount from Federal Form 1040, Line 29		6	00
7. TOTAL — Add Lines 1 through 6.		7	0 00
8. State and local income taxes — See instructions.	8 00		
9. Earnings taxes included in Line 8 — See instructions.	9 00		
10. Net state income taxes — Subtract Line 9 from Line 8, or enter Line 8 from the worksheet below.		10	0 00
11. MISSOURI ITEMIZED DEDUCTIONS — Subtract Line 10 from Line 7. Enter here and on Form MO-1040P, Line 8.		11	0 00

NOTE: IF LINE 11 IS LESS THAN YOUR FEDERAL STANDARD DEDUCTION, SEE INSTRUCTIONS.

WORKSHEET FOR LINE 8 — STATE AND LOCAL INCOME TAXES

Complete this worksheet only if your federal adjusted gross income from Federal Form 1040, Line 35 is more than $137,300 ($68,650 if married filing separate). If your federal adjusted gross income is less than or equal to these amounts, do not complete this worksheet. See the instructions for the amount to enter on Line 10 above. Attach a copy of your Federal Itemized Deduction Worksheet (Page A-6 of Federal Schedule A instructions).

1. Enter amount from Federal Itemized Deduction Worksheet, Line 3. (See page A-6 of Federal Schedule A instructions.) If $0 or less, enter "0".	1	0 00
2. Enter amount from Federal Itemized Deduction Worksheet, Line 9. (See page A-6 of Federal Schedule A instructions.)	2	0 00
3. State and local income taxes from Federal Form 1040, Schedule A, Line 5.	3	0 00
4. Earnings taxes included on Federal Form 1040, Schedule A, Line 5	4	0 00
5. Subtract Line 4 from Line 3.	5	0 00
6. Divide Line 5 by Line 1.	6	%
7. Multiply Line 2 by Line 6.	7	0 00
8. Subtract Line 7 from Line 5. Enter here and on Line 10 above.	8	0 00

STANDARD DEDUCTION CHART FOR PEOPLE AGE 65 OR OLDER OR BLIND
FORM MO-1040P, LINE 8

Check the following boxes that apply to you and/or your spouse:

YOURSELF: ☐ Age 65 or older ☐ Blind

YOUR SPOUSE: ☐ Age 65 or older ☐ Blind

Enter the number of boxes checked to the left: ☐

If your filing status is:	AND the number in the box above is:	THEN enter on Form MO-1040P, Line 8:
Single	1 2	$ 5,850 $ 7,000
Married filing combined or Qualifying Widow(er)	1 2 3 4	$ 8,750 $ 9,650 $10,550 $11,450
Married filing separate	1 2	$ 4,825 $ 5,725
Head of household	1 2	$ 8,050 $ 9,200

Note: If 3 or 4 boxes are checked, please see federal return. An example of this would be when a married individual filing separate can claim a spouse's additional standard deduction if the spouse has no income and isn't the dependent of another taxpayer.

 This form is available upon request in alternative accessible format(s). TDD (800) 735-2966